

**DEPARTMENT OF REVENUE ADMINISTRATION**  
**Municipal Services Division**  
**2010 Tax Rate Calculation**

*[Signature]*  
10/18/10

**TOWN/CITY: LITCHFIELD**

Gross Appropriations	4,544,719
Less: Revenues	2,152,490
Less: Shared Revenues	0
Add: Overlay	52,849
War Service Credits	103,825

Net Town Appropriation	2,548,903
Special Adjustment	0

Approved Town/City Tax Effort	2,548,903
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**TOWN RATE**  
**3.18**

**SCHOOL PORTION**

Net Local School Budget:			
Gross Approp. - Revenue	20,703,501	2,611,958	18,091,543
Regional School Apportionment			0
Less: Adequate Education Grant			(6,147,683)

State Education Taxes	(1,807,825)
Approved School(s) Tax Effort	10,136,035

**LOCAL SCHOOL RATE**  
**12.62**

**STATE EDUCATION TAXES**

Equalized Valuation(no utilities) x	\$2.19
825,490,788	1,807,825
Divide by Local Assessed Valuation (no utilities)	
768,610,306	
Excess State Education Taxes to be Remitted to State	
Pay to State →	0

**STATE SCHOOL RATE**  
**2.35**

**COUNTY PORTION**

Due to County	842,650
Less: Shared Revenues	0

Approved County Tax Effort	842,650
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**COUNTY RATE**  
**1.05**

**TOTAL RATE**  
**19.20**

Total Property Taxes Assessed	15,335,413
Less: War Service Credits	(103,825)
Add: Village District Commitment(s)	0
<b>Total Property Tax Commitment</b>	<b>15,231,588</b>

**PROOF OF RATE**

Net Assessed Valuation		Tax Rate	Assessment
State Education Tax	(no utilities) 768,610,306	2.35	1,807,825
All Other Taxes	802,918,606	16.85	13,527,588
			15,335,413

**TRC#**  
**34**

**TRC#**  
**34**

**Tax Collector for Town/City of:**

**LITCHFIELD**

**2010 Tax Commitment Verification  
RSA 76:10, II**

<b>Commitment Amount</b>	<b>\$15,231,588</b>
<b>1/2% Amount</b>	<b>\$76,158</b>
<b>Acceptable High</b>	<b>\$15,307,746</b>
<b>Acceptable Low</b>	<b>\$15,155,430</b>

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 271-3397, before you issue the bills. See RSA 76:10, II

**Enter 2010 commitment amount**

**\$**

\*\*\* USE THIS BOX ONLY IF YOU HAVE AN RSA 162-K Tax Increment Financing District \*\*\*

Subtract amount for any applicable Tax Increment  
Financing Districts (TIF)

<\$

>

Net amount after TIF adjustment

\$

**Under penalties of perjury, I verify the amount above was the 2010  
commitment amount on the property tax warrant.**

**Tax Collector/Deputy:**

**Signature Required**

**Date:**

Please fax or mail signed warrant total page and a copy of an actual bill to the fax or address below.

Please fax to : **(603) 271-1161**

Or Mail to: NH Department of Revenue Administration  
Municipal Services Division  
P.O. Box 487  
Concord, NH 03302-0487

**REQUIREMENTS FOR SEMI-ANNUAL BILLING**  
**PURSUANT TO RSA 76:15-a**

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities. – I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

**LITCHFIELD**

<b>TOTAL 2010 TAX RATE*</b>	<b>\$19.20</b>
<b>JUNE 2011 BILL (1/2 of 2010 rate)</b>	<b>\$9.60</b>

Please contact your DRA Municipal Accounts Advisor if you have any questions or concerns.

\*Does not include Village District rates, which would be added to June bill at 1/2 of 2010 rate if applicable.

NH Department of Revenue Administration  
Municipal Services Division  
P.O. Box 487  
Concord, NH 03302-0487  
(603) 271-3397

TOWN/CITY: LITCHFIELD

DRA Advisor's Initials: SG

Date: 10/18/10

**OVERLAY – Amount Raised for Abatements**

RSA 76:6 limits overlay to an amount not to exceed 5% of the net tax commitment for the municipality, its state education tax amount and local school tax, its share of the county budget, and village district(s), if any. For your municipality, we anticipate that limit will be:

5% Limit \$ 766,278 \*Requested Amount \$ 53,000

\*Your actual overlay will be slightly different due to rounding.

**BUDGETARY FUND BALANCE RETENTION**

Responsible long term financial planning requires an adequate level of general fund unreserved fund balance to mitigate future risks and to ensure stable tax rates. The GFOA suggests municipalities retain between 8% and 17% of regular general fund operating revenues or no less than 2 months of general fund operating expenditures. In NH, this is calculated by adding the municipality's general fund operating appropriations, the state education tax amount, the local school net tax commitment, and the county appropriation. Based on our best available information, the suggested levels for your municipality would be:

5% 866,561 8% 1,386,498 10% 1,733,123 17% 2,946,309

Your **budgetary unreserved fund balance** from the MS-5 is: \$ 1,381,297

The amount **voted** from "surplus" is: \$ 0

The amount used for RSA 32:11 **emergency** appropriation is: \$ 0

The amount you wish to use to **set tax rate**: \$ 19,000

The amount you wish to **retain** is: \$ 1,362,297 (7.9%)

I hereby acknowledge that I have been advised by the DRA on the recommended retainage ranges as described above.

Signature of town/city official: [Signature]

Title of town/city official: Town Administrator

**APPROPRIATIONS****MS-2 - As Adjusted****Town/City**   Litchfield

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the appropriations used in computing the tax rate.

**RETAIN FOR YOUR  
AUDITOR**

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-2	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A4130	Executive	\$166,951	\$0	\$166,951
A4140	Election, Reg. and Vital Statistics	\$93,377	\$0	\$93,377
A4150	Financial Administration	\$409,149	\$0	\$409,149
A4152	Revaluation of Property	\$0	\$0	\$0
A4153	Legal Expenses	\$60,000	\$0	\$60,000
A4155	Personnel Administration	\$275,752	\$0	\$275,752
A4191	Planning and Zoning	\$69,802	\$0	\$69,802
A4194	General Government Buildings	\$76,300	\$0	\$76,300
A4195	Cemeteries	\$1,650	\$0	\$1,650
A4196	Insurance	\$59,353	\$0	\$59,353
A4197	Advertising and Regional Assoc.	\$0	\$0	\$0
A4199	Other General Government	\$35,000	\$0	\$35,000
A4210	Police	\$1,202,406	\$0	\$1,202,406
A4215	Ambulance	\$35,000	\$0	\$35,000
A4220	Fire	\$523,195	\$0	\$523,195
A4240	Building Inspection	\$78,810	\$0	\$78,810
A4290	Emergency Management	\$23,000	\$0	\$23,000
A4299	Other (Including Communications)	\$0	\$0	\$0
A4301	Airport Operations	\$0	\$0	\$0
A4311	Administration	\$18,214	\$0	\$18,214
A4312	Highways and Streets	\$440,209	\$0	\$440,209
A4313	Bridges	\$0	\$0	\$0
A4316	Street Lighting	\$18,949	\$0	\$18,949
A4319	Other	\$0	\$0	\$0
A4321	Administration	\$76,999	\$0	\$76,999
A4323	Solid Waste Collection	\$0	\$0	\$0
A4324	Solid Waste Disposal	\$467,984	\$0	\$467,984
A4325	Solid Waste Clean-up	\$0	\$0	\$0
A4326	Sewage Coll. and Disposal and Other	\$0	\$0	\$0
A4331	Administration	\$0	\$0	\$0
A4332	Water Services	\$0	\$0	\$0
A4335	Water Treatment, Conserv. and Other	\$0	\$0	\$0
A4351	Electrical Operations	\$0	\$0	\$0
A4411	Administration	\$29,800	\$0	\$29,800
A4414	Pest Control	\$22,034	\$0	\$22,034
A4415	Health Agencies and Hosp. and Other	\$6,784	\$0	\$6,784
A4441	Administration and Direct Assistance	\$0	\$0	\$0
A4444	Intergovernmental Welfare Payments	\$0	\$0	\$0

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-2	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A4445	Vendor Payments and Other	\$25,000	\$0	\$25,000
A4520	Parks and Recreation	\$82,439	\$0	\$82,439
A4550	Library	\$172,618	\$0	\$172,618
A4583	Patriotic Purposes	\$510	\$0	\$510
A4589	Other Culture and Recreation	\$20,272	\$0	\$20,272
A4611	Admin. and Purch. of Nat. Resources	\$3,161	\$0	\$3,161
A4619	Other Conservation	\$0	\$0	\$0
A4631	Redevelopment and Housing	\$0	\$0	\$0
A4651	Economic Development	\$0	\$0	\$0
A4711	Princ. - Long Term Bonds and Notes	\$0	\$0	\$0
A4721	Interest - Long Term Bonds and Notes	\$0	\$0	\$0
A4723	Int. on Tax Anticipation Note	\$1	\$0	\$1
A4790	Other Debt Service	\$0	\$0	\$0
A4901	Land	\$0	\$0	\$0
A4902	Machinery, Vehicles and Equipment	\$50,000	\$0	\$50,000
A4903	Buildings	\$0	\$0	\$0
A4909	Improvements other than Buildings	\$0	\$0	\$0
A4912	To Special Revenue Fund	\$0	\$0	\$0
A4913	To Capital Projects Fund	\$0	\$0	\$0
A4914	To Proprietary Fund	\$0	\$0	\$0
A4914S	Sewer-	\$0	\$0	\$0
A4914W	Water-	\$0	\$0	\$0
A4914E	Electric-	\$0	\$0	\$0
A4914A	Airport-	\$0	\$0	\$0
A4915	To Capital Reserve Fund	\$0	\$0	\$0
A4916	To Exp. Tr. Fund - except #4917	\$0	\$0	\$0
A4917	To Health Maint. Trust Funds	\$0	\$0	\$0
A4918	To Nonexpendable Trust Funds	\$0	\$0	\$0
A4919	To Agency Funds	\$0	\$0	\$0
<b>TOTALS</b>		<b>\$4,544,719</b>	<b>\$0</b>	<b>\$4,544,719</b>

### Explanation of Adjustments

**2010 REVENUE ESTIMATES****MS-4 - As Adjusted****Town/City** Litchfield

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the estimated revenues used in computing the tax rate.

**RETAIN FOR YOUR  
AUDITOR**

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-4	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
R3120	Land Use Change	\$0	\$0	\$0
R3180	Resident Taxes	\$0	\$0	\$0
R3185	Timber Taxes	\$397	\$0	\$397
R3186	Payment in Lieu of Taxes	\$28,489	(\$395)	\$28,094
R3189	Other Taxes	\$0	\$0	\$0
R3190	Interest and Penalties on Delinq Taxes	\$70,000	\$0	\$70,000
	Inventory Penalties	\$0	\$0	\$0
R3187	Excavation Tax	\$4,467	\$0	\$4,467
R3210	Business Licenses and Permits	\$92,093	\$0	\$92,093
R3220	Motor Vehicle Permit Fees	\$1,119,541	\$0	\$1,119,541
R3230	Building Permits	\$21,745	\$0	\$21,745
R3290	Other Licenses, Permits and Fees	\$32,296	\$0	\$32,296
R3311-3319	FROM FEDERAL GOVERNMENT	\$7,874	\$0	\$7,874
R3351	Shared Revenues	\$0	\$0	\$0
R3352	Meals and Rental Tax Distribution	\$378,616	(\$75)	\$378,541
R3353	Highway Block Grant	\$186,917	(\$58)	\$186,859
R3354	Water Pollution Grant	\$0	\$0	\$0
R3355	Housing and Community Development	\$0	\$0	\$0
R3356	State and Federal Forest Land Reimb.	\$837	(\$478)	\$359
R3357	Flood Control Reimbursement	\$0	\$0	\$0
R3359	Other (Including Railroad Tax)	\$103,766	\$4,397	\$108,163
R3379	FROM OTHER GOVERNMENTS	\$0	\$0	\$0
R3401-3406	Income from Departments	\$61,556	\$0	\$61,556
R3409	Other Charges	\$0	\$0	\$0
R3501	Sale of Municipal Property	\$0	\$0	\$0
R3502	Interest on Investments	\$11,000	\$0	\$11,000
R3503	Other	\$10,505	\$0	\$10,505
R3912	From Special Revenue Funds	\$0	\$0	\$0
R3913	From Capital Projects Funds	\$0	\$0	\$0
R3914	From Enterprise Funds	\$0	\$0	\$0
R3914s	Sewer - (Offset)	\$0	\$0	\$0
R3914w	Water - (Offset)	\$0	\$0	\$0
R3914e	Electric - (Offset)	\$0	\$0	\$0
R3914a	Airport - (Offset)	\$0	\$0	\$0
R3915	From Capital Reserve Funds	\$0	\$0	\$0
R3916	From Trust and Fiduciary Funds	\$0	\$0	\$0
R3917	From Conservation Funds	\$0	\$0	\$0
R3934	Proc. from Long Term Bonds and Notes	\$0	\$0	\$0

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-4	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
<b>SUBTOTAL OF ESTIMATED REVENUES</b>		<b>\$2,130,099</b>	<b>\$3,391</b>	<b>\$2,133,490</b>

General Fund Balance

	As Submitted on MS-4	Change Amount (+ or -)	As Adjusted	
UNRESERVED_FB	\$0	\$1,381,297	\$1,381,297	XXXXXXXXXX
LESS EMERG APPROP	\$0	\$0	\$0	XXXXXXXXXX
FB_VOTED_SURPLUS	\$0	\$0	→	\$0
FB_REDUCE_TAXES	\$0	\$19,000	→	\$19,000
FB_RETAINED	\$0	\$1,362,297	\$1,362,297	XXXXXXXXXX
<b>TOTAL ESTIMATED REVENUES AND CREDITS</b>				<b>\$2,152,490</b>
<b>OVERLAY</b>	<b>\$0</b>	<b>\$53,000</b>	<b>\$53,000</b>	

Explanation of Adjustments

Town Code	Account#	Reason for Adjustment	WA#
263	3359	Municipality Adjustment	4
263	3186	DRA Adjustment	4
263	3352	State Revenue	4
263	3353	State Revenue	4
263	3356	State Revenue	4



Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-4	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
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Town/City  
10/18/2010

Litchfield

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MS- 4R

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## 2010 APPROPRIATIONS MS-22 - As Adjusted

### School District Litchfield

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the appropriations used in computing the tax rate.

**RETAIN FOR YOUR  
AUDITOR**

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-22	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A1100	Regular Programs	\$7,896,020	\$0	\$7,896,020
A1200	Special Programs	\$2,530,068	\$0	\$2,530,068
A1300	Vocational Programs	\$27,040	\$0	\$27,040
A1400	Other Programs	\$438,448	\$0	\$438,448
A1500	Non-Public Programs	\$69,000	\$0	\$69,000
A1600	Adult and Community Prog	\$25,559	\$0	\$25,559
A2000	Student Support Services	\$1,470,592	\$0	\$1,470,592
A2200	Instructional Staff Service	\$478,516	\$0	\$478,516
A2310 840	School Board Contingency	\$0	\$0	\$0
A2310	Other School Board	\$100,033	\$0	\$100,033
A2320 310	SAU Management Services	\$0	\$0	\$0
A2320	Other Executive Admin	\$533,026	\$0	\$533,026
A2400	School Admin Service	\$1,189,663	\$0	\$1,189,663
A2500	Business	\$286,491	\$0	\$286,491
A2600	Operation and Maint of Plant	\$2,009,491	\$0	\$2,009,491
A2700	Student Transportation	\$778,867	\$0	\$778,867
A2800	Support Serv, Central/Othe	\$266,176	\$0	\$266,176
A3000	Non-Instructural Services	\$0	\$0	\$0
A4000	Facilities Acq and Construct	\$234,963	\$0	\$234,963
A5110	Debt Service - Principal	\$800,000	\$0	\$800,000
A5120	Debt Service - Interest	\$193,463	\$0	\$193,463
A5220	To Food Service	\$605,128	\$0	\$605,128
A5222	To Other Special Revenue	\$770,957	\$0	\$770,957
A5230	To Capital Projects	\$0	\$0	\$0
A5251	To Capital Reserves	\$0	\$0	\$0
A5252	To Expendable Trust	\$0	\$0	\$0

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-22	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A5253	To Non-Expendable Trust	\$0	\$0	\$0
A5254	To Fiduciary Funds	\$0	\$0	\$0
A5310	To Charter Schools	\$0	\$0	\$0
A5390	To Other Agencies	\$0	\$0	\$0
Deficit Approp	Deficit Appropriation	\$0	\$0	\$0
Supplemental	Supplemental Appropriation	\$0	\$0	\$0
<b>TOTAL</b>		<b>\$20,703,501</b>	<b>\$0</b>	<b>\$20,703,501</b>

### Explanation of Adjustments

**2010 REVENUE ESTIMATES****MS-24 - As Adjusted****School District Litchfield**

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the estimated revenues used in computing the tax rate.

**RETAIN FOR YOUR  
AUDITOR**

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-24	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
<b>REVENUE FROM LOCAL SOURCES</b>				
R1300-1349	Tuition	\$15,000	\$0	\$15,000
R1400-1449	Transportation Fees	\$6,000	\$0	\$6,000
R1500-1599	Earnings on Investments	\$8,000	\$0	\$8,000
R1600-1699	Food Service Sales	\$503,328	\$0	\$503,328
R1700-1799	Student Activities	\$69,000	\$0	\$69,000
R1800-1899	Community Services Activities	\$18,900	\$0	\$18,900
R1900-1999	Other Local Services	\$7,000	\$0	\$7,000
<b>REVENUE FROM STATE SOURCES</b>				
R3210	School Building Aid	\$260,787	\$0	\$260,787
R3220	Kindergarten Aid	\$204,236	\$0	\$204,236
R3230	Catastrophic Aid	\$214,385	\$0	\$214,385
R3240-3249	Vocational Aid	\$2,000	\$0	\$2,000
R3250	Adult Education	\$0	\$0	\$0
R3260	Child Nutrition	\$6,640	\$0	\$6,640
R3270	Driver Education	\$0	\$0	\$0
R3290-3299	Other State Sources	\$0	\$0	\$0
<b>REVENUE FROM FEDERAL SOURCES</b>				
R4100-4539	Federal Program Grants	\$320,957	\$0	\$320,957
R4540	Vocational Education	\$0	\$0	\$0
R4550	Adult Education	\$0	\$0	\$0
R4560	Child Nutrition	\$95,160	\$0	\$95,160
R4570	Disabilities Programs	\$450,000	\$0	\$450,000
R4580	Medicaid Distribution	\$60,000	\$0	\$60,000
R4590-4999	Other Federal Sources (except 4810)	\$0	\$0	\$0
R4810	Federal Forest Reserve	\$0	\$0	\$0
<b>OTHER FINANCING SOURCES</b>				
R5110-5139	Sale of Bonds or Notes	\$0	\$0	\$0
R5221	Transfer from Food Serv-Spec. Rev. Fund	\$0	\$0	\$0
R5222	Transfer from Other Special Revenue Funds	\$0	\$0	\$0
R5230	Transfer from Capital Projects Funds	\$0	\$0	\$0
R5251	Transfer from Capital Reserve Funds	\$0	\$0	\$0
R5252	Transfer from Expendable Trust Funds	\$0	\$0	\$0
R5253	Transfer from Non-Expendable Trust Funds	\$0	\$0	\$0
	Other Financing Sources	\$0	\$0	\$0
R5140	RAN's	\$0	\$0	\$0
	Supplemental Appropriation (Contra)	\$0	\$0	\$0

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-24	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
SUBTOTAL OF ESTIMATED REVENUES		\$2,241,393	\$0	\$2,241,393 ✓

General Fund Balance

	As Submitted on MS-24	Change Amount (+ or -)	As Adjusted
UNRESERVED_FB	\$370,565	\$0	\$370,565 ✓
FB_VOTED_SURPLUS	\$0	\$0	→ \$0
FB_REDUCE_TAXES	\$370,565	\$0	→ \$370,565 ✓

XXXXXXXXXX

TOTAL ESTIMATED REVENUES AND CREDITS	\$2,611,958 ✓
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TOTAL APPROPRIATIONS	\$20,703,501 ✓
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LESS: TOTAL REVENUES AND CREDITS	\$2,611,958 ✓
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DISTRICT ASSESSMENT (Prior to State Grants)	\$18,091,543 ✓
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Explanation of Adjustments

Code	Account#	Reason for Adjustment	WA#
263S			
263S			
263S			